

ID: CCA-319917-10

Number: **201112014**

Release Date: 3/25/2011

Office:

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From:

Sent: Friday, March 19, 2010 9:17 AM

To:

Cc:

Subject: , [REDACTED]; Offer in Compromise Question

This case involves an Offer In Compromise (OIC) submitted by the owner of a single-member LLC to settle employment taxes relating to tax years [REDACTED] and [REDACTED]. Pursuant to Notice 99-6 (applicable to wages paid prior to January 1, 2009), the owner of the single-member LLC is considered the taxpayer for purposes of employment taxes and is ultimately liable for employment tax payments and filings. See Littriello v. United States, 484 F.3d 372 (6th Cir. 2007); McNamee v. Internal Revenue Service, 488 F.3d 100 (2nd Cir. 2007); Kandi v. United States, 295 Fed.Appx. 873 (9th Cir. 2008).

In this case, the employment taxes were assessed under the name and EIN of the LLC. While we believe such an assessment also constitutes a valid assessment against the owner, see CCA-715163-08 (see attached), [REDACTED]. In addition, we note that the Form 7429, Offer Acceptance Report, prepared by Appeals in this case was prepared in the name and EIN of the LLC. [REDACTED]

If you have any questions, please do not hesitate to ask

Regards,

Attachment: As stated